

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Adams County**

Unit Code: **001/000/00**

County: **ADAMS**

Fiscal Year End:

11/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$42,780,800

Equalized Assessed Valuation:

\$867,384,685

Population:

68,277

Employees:

Full Time:

284

Part Time:

59

Salaries Paid:

\$12,509,564

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$15,398,399	\$15,630,638	\$9,273,345
Per Capita Beginning Fund Balance:	\$226	\$327	\$316
Revenue Collected During FY 08:	\$26,944,770	\$22,285,567	\$12,321,302
Expenditures During FY 08:	\$25,290,873	\$21,759,152	\$12,585,603
Per Capita Revenue:	\$395	\$447	\$441
Per Capita Expenditures:	\$370	\$436	\$424
Revenues over (under) Expenditures:	\$1,653,897	\$526,415	\$282,909
Ratio of Fund Balance to Expenditures:	65.11%	76.97%	78.90%
Ending Fund Balance for FY 08:	\$16,467,427	\$15,868,055	\$9,459,769
Per Capita Ending Fund Balance:	\$241	\$336	\$329

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$17,526,265	\$5,178,485	\$1,359,081
Total Unrestricted Net Assets:	\$2,820,397	\$11,803,961	\$7,235,565



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$8,180,000	\$6,896,334	\$970,000
Per Capita Debt:	\$120	\$92	\$33
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$35	\$
Revenue Collected During FY 08:	\$	\$2,144,033	\$
Expenditures During FY 08:	\$	\$2,204,075	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	0.00%	113.82%	0.00%
Ending Retained Earnings for FY 08:	\$	\$3,371,498	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name: Alexander County

Unit Code: 002/000/00

County: ALEXANDER

Fiscal Year End:

11/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$8,002,180

Equalized Assessed Valuation:

\$33,847,866

Population:

9,327

Employees:

Full Time:

44

Part Time:

25

Salaries Paid:

\$1,927,207

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$2,655,474	\$3,660,405	\$3,295,319
Per Capita Beginning Fund Balance:	\$285	\$1,001	\$494
Revenue Collected During FY 08:	\$5,236,856	\$4,100,202	\$3,635,034
Expenditures During FY 08:	\$5,411,771	\$3,937,244	\$3,431,767
Per Capita Revenue:	\$561	\$950	\$588
Per Capita Expenditures:	\$580	\$911	\$559
Revenues over (under) Expenditures:	-\$174,915	\$162,958	\$143,312
Ratio of Fund Balance to Expenditures:	45.84%	106.08%	91.99%
Ending Fund Balance for FY 08:	\$2,480,559	\$3,894,554	\$3,695,692
Per Capita Ending Fund Balance:	\$266	\$1,049	\$541

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$2,494,274	\$1,094,080	\$196,793
Total Unrestricted Net Assets:	-\$10,793	\$2,136,388	\$2,335,144

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$376,955	\$154,115	\$26,121
Per Capita Debt:	\$40	\$23	\$8
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$106,711	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$43	\$
Revenue Collected During FY 08:	\$	\$245,208	\$
Expenditures During FY 08:	\$	\$210,897	\$
Per Capita Revenue:	\$	\$102	\$
Per Capita Expenditures:	\$	\$93	\$
Operating Income (loss):	\$	\$34,312	\$
Ratio of Retained Earnings to Expenditures:	0.00%	68.34%	0.00%
Ending Retained Earnings for FY 08:	\$	\$142,159	\$
Per Capita Ending Retained Earnings:	\$	\$53	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Bond County**

Unit Code: **003/000/00**

County: **BOND**

Fiscal Year End:

11/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$11,718,595

Equalized Assessed Valuation:

\$169,194,757

Population:

18,253

Employees:

Full Time:

83

Part Time:

42

Salaries Paid:

\$3,732,373

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$7,190,381	\$15,630,638	\$9,273,345
Per Capita Beginning Fund Balance:	\$394	\$327	\$316
Revenue Collected During FY 08:	\$10,513,960	\$22,285,567	\$12,321,302
Expenditures During FY 08:	\$10,178,084	\$21,759,152	\$12,585,603
Per Capita Revenue:	\$576	\$447	\$441
Per Capita Expenditures:	\$558	\$436	\$424
Revenues over (under) Expenditures:	\$335,876	\$526,415	\$282,909
Ratio of Fund Balance to Expenditures:	74.23%	76.97%	78.90%
Ending Fund Balance for FY 08:	\$7,554,771	\$15,868,055	\$9,459,769
Per Capita Ending Fund Balance:	\$414	\$336	\$329

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$5,178,485	\$1,359,081
Total Unrestricted Net Assets:	\$6,516,127	\$11,803,961	\$7,235,565



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$1,717,220	\$6,896,334	\$970,000
Per Capita Debt:	\$94	\$92	\$33
General Obligation Debt over EAV:	0.85%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$35	\$
Revenue Collected During FY 08:	\$	\$2,144,033	\$
Expenditures During FY 08:	\$	\$2,204,075	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	0.00%	113.82%	0.00%
Ending Retained Earnings for FY 08:	\$	\$3,371,498	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Boone County**

Unit Code: **004/000/00**

County: **BOONE**

Fiscal Year End:

11/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$26,509,005

Equalized Assessed Valuation:

\$1,298,112,848

Population:

48,229

Employees:

Full Time:

296

Part Time:

Salaries Paid:

\$9,764,825

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$18,370,547	\$15,630,638	\$9,273,345
Per Capita Beginning Fund Balance:	\$381	\$327	\$316
Revenue Collected During FY 08:	\$23,046,898	\$22,285,567	\$12,321,302
Expenditures During FY 08:	\$20,450,967	\$21,759,152	\$12,585,603
Per Capita Revenue:	\$478	\$447	\$441
Per Capita Expenditures:	\$424	\$436	\$424
Revenues over (under) Expenditures:	\$2,595,931	\$526,415	\$282,909
Ratio of Fund Balance to Expenditures:	93.55%	76.97%	78.90%
Ending Fund Balance for FY 08:	\$19,132,705	\$15,868,055	\$9,459,769
Per Capita Ending Fund Balance:	\$397	\$336	\$329

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,178,485	\$1,359,081
Total Unrestricted Net Assets:	\$20,519,305	\$11,803,961	\$7,235,565



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$6,447,291	\$6,896,334	\$970,000
Per Capita Debt:	\$134	\$92	\$33
General Obligation Debt over EAV:	0.49%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$239,713	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	\$5	\$35	\$
Revenue Collected During FY 08:	\$183,953	\$2,144,033	\$
Expenditures During FY 08:	-\$174,817	\$2,204,075	\$
Per Capita Revenue:	\$4	\$41	\$
Per Capita Expenditures:	-\$4	\$38	\$
Operating Income (loss):	\$358,770	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	-342.35%	113.82%	0.00%
Ending Retained Earnings for FY 08:	\$598,483	\$3,371,498	\$
Per Capita Ending Retained Earnings:	\$12	\$39	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name: **Brown County**

Unit Code: **005/000/00**

County: **BROWN**

Fiscal Year End:

11/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$5,755,664

Equalized Assessed Valuation:

\$52,035,660

Population:

6,950

Employees:

Full Time:

61

Part Time:

58

Salaries Paid:

\$1,179,588

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$2,133,455	\$3,660,405	\$3,295,319
Per Capita Beginning Fund Balance:	\$307	\$1,001	\$494
Revenue Collected During FY 08:	\$4,299,065	\$4,100,202	\$3,635,034
Expenditures During FY 08:	\$3,482,532	\$3,937,244	\$3,431,767
Per Capita Revenue:	\$619	\$950	\$588
Per Capita Expenditures:	\$501	\$911	\$559
Revenues over (under) Expenditures:	\$816,533	\$162,958	\$143,312
Ratio of Fund Balance to Expenditures:	84.74%	106.08%	91.99%
Ending Fund Balance for FY 08:	\$2,951,244	\$3,894,554	\$3,695,692
Per Capita Ending Fund Balance:	\$425	\$1,049	\$541

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,094,080	\$196,793
Total Unrestricted Net Assets:	\$2,951,244	\$2,136,388	\$2,335,144

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$154,115	\$26,121
Per Capita Debt:	\$	\$23	\$8
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$106,711	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$43	\$
Revenue Collected During FY 08:	\$	\$245,208	\$
Expenditures During FY 08:	\$	\$210,897	\$
Per Capita Revenue:	\$	\$102	\$
Per Capita Expenditures:	\$	\$93	\$
Operating Income (loss):	\$	\$34,312	\$
Ratio of Retained Earnings to Expenditures:	0.00%	68.34%	0.00%
Ending Retained Earnings for FY 08:	\$	\$142,159	\$
Per Capita Ending Retained Earnings:	\$	\$53	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Bureau County**

Unit Code: **006/000/00** County: **BUREAU**

Fiscal Year End: **11/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$76,446,399**

Equalized Assessed Valuation: **\$515,101,574**

Population: **35,257**

Employees:

Full Time: **175**

Part Time: **20**

Salaries Paid: **\$4,469,105**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$9,903,043	\$15,630,638	\$9,273,345
Per Capita Beginning Fund Balance:	\$281	\$327	\$316
Revenue Collected During FY 08:	\$17,509,869	\$22,285,567	\$12,321,302
Expenditures During FY 08:	\$14,769,679	\$21,759,152	\$12,585,603
Per Capita Revenue:	\$497	\$447	\$441
Per Capita Expenditures:	\$419	\$436	\$424
Revenues over (under) Expenditures:	\$2,740,190	\$526,415	\$282,909
Ratio of Fund Balance to Expenditures:	85.60%	76.97%	78.90%
Ending Fund Balance for FY 08:	\$12,643,233	\$15,868,055	\$9,459,769
Per Capita Ending Fund Balance:	\$359	\$336	\$329

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$2,434,316	\$5,178,485	\$1,359,081
Total Unrestricted Net Assets:	\$10,211,841	\$11,803,961	\$7,235,565



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$73,988	\$6,896,334	\$970,000
Per Capita Debt:	\$2	\$92	\$33
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$35	\$
Revenue Collected During FY 08:	\$	\$2,144,033	\$
Expenditures During FY 08:	\$	\$2,204,075	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	0.00%	113.82%	0.00%
Ending Retained Earnings for FY 08:	\$	\$3,371,498	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name: Calhoun County

Unit Code: 007/000/00

County: CALHOUN

Fiscal Year End:

8/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$5,057,044

Equalized Assessed Valuation:

\$68,004,320

Population:

5,167

Employees:

Full Time:

47

Part Time:

8

Salaries Paid:

\$1,762,480

Blended Component Units

Number Submitted = 1

Calhoun Unit Road

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$3,016,303	\$3,660,405	\$3,295,319
Per Capita Beginning Fund Balance:	\$584	\$1,001	\$494
Revenue Collected During FY 08:	\$3,076,892	\$4,100,202	\$3,635,034
Expenditures During FY 08:	\$3,332,592	\$3,937,244	\$3,431,767
Per Capita Revenue:	\$595	\$950	\$588
Per Capita Expenditures:	\$645	\$911	\$559
Revenues over (under) Expenditures:	-\$255,700	\$162,958	\$143,312
Ratio of Fund Balance to Expenditures:	82.84%	106.08%	91.99%
Ending Fund Balance for FY 08:	\$2,760,603	\$3,894,554	\$3,695,692
Per Capita Ending Fund Balance:	\$534	\$1,049	\$541

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,094,080	\$196,793
Total Unrestricted Net Assets:	\$2,760,603	\$2,136,388	\$2,335,144



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$36,393	\$154,115	\$26,121
Per Capita Debt:	\$7	\$23	\$8
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$420,012	\$106,711	\$
Per Capita Beginning Retained Earnings for FY 08:	\$81	\$43	\$
Revenue Collected During FY 08:	\$108,068	\$245,208	\$
Expenditures During FY 08:	\$64,157	\$210,897	\$
Per Capita Revenue:	\$21	\$102	\$
Per Capita Expenditures:	\$12	\$93	\$
Operating Income (loss):	\$43,911	\$34,312	\$
Ratio of Retained Earnings to Expenditures:	747.91%	68.34%	0.00%
Ending Retained Earnings for FY 08:	\$479,836	\$142,159	\$
Per Capita Ending Retained Earnings:	\$93	\$53	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Carroll County**

Unit Code: **008/000/00** County: **CARROLL**

Fiscal Year End: **11/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$9,777,475**

Equalized Assessed Valuation: **\$344,281,270**

Population: **16,035**

Employees:

Full Time: **72**

Part Time: **57**

Salaries Paid: **\$2,750,777**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$5,694,413	\$15,630,638	\$9,273,345
Per Capita Beginning Fund Balance:	\$355	\$327	\$316
Revenue Collected During FY 08:	\$6,727,196	\$22,285,567	\$12,321,302
Expenditures During FY 08:	\$7,048,714	\$21,759,152	\$12,585,603
Per Capita Revenue:	\$420	\$447	\$441
Per Capita Expenditures:	\$440	\$436	\$424
Revenues over (under) Expenditures:	-\$321,518	\$526,415	\$282,909
Ratio of Fund Balance to Expenditures:	76.23%	76.97%	78.90%
Ending Fund Balance for FY 08:	\$5,372,895	\$15,868,055	\$9,459,769
Per Capita Ending Fund Balance:	\$335	\$336	\$329

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$3,697,080	\$5,178,485	\$1,359,081
Total Unrestricted Net Assets:	\$1,684,107	\$11,803,961	\$7,235,565

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$6,896,334	\$970,000
Per Capita Debt:	\$	\$92	\$33
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$35	\$
Revenue Collected During FY 08:	\$	\$2,144,033	\$
Expenditures During FY 08:	\$	\$2,204,075	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	0.00%	113.82%	0.00%
Ending Retained Earnings for FY 08:	\$	\$3,371,498	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Cass County**

Unit Code: **009/000/00**

County: **CASS**

Fiscal Year End:

11/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$10,932,952

Equalized Assessed Valuation:

\$110,459,244

Population:

135,740

Employees:

Full Time:

36

Part Time:

19

Salaries Paid:

\$3,796,398

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$6,116,885	\$15,630,638	\$9,273,345
Per Capita Beginning Fund Balance:	\$45	\$327	\$316
Revenue Collected During FY 08:	\$9,988,857	\$22,285,567	\$12,321,302
Expenditures During FY 08:	\$8,887,969	\$21,759,152	\$12,585,603
Per Capita Revenue:	\$74	\$447	\$441
Per Capita Expenditures:	\$65	\$436	\$424
Revenues over (under) Expenditures:	\$1,100,888	\$526,415	\$282,909
Ratio of Fund Balance to Expenditures:	83.72%	76.97%	78.90%
Ending Fund Balance for FY 08:	\$7,441,170	\$15,868,055	\$9,459,769
Per Capita Ending Fund Balance:	\$55	\$336	\$329

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$17,436	\$5,178,485	\$1,359,081
Total Unrestricted Net Assets:	\$7,423,734	\$11,803,961	\$7,235,565

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$182,452	\$6,896,334	\$970,000
Per Capita Debt:	\$1	\$92	\$33
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$35	\$
Revenue Collected During FY 08:	\$	\$2,144,033	\$
Expenditures During FY 08:	\$	\$2,204,075	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	0.00%	113.82%	0.00%
Ending Retained Earnings for FY 08:	\$	\$3,371,498	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: Champaign County

Unit Code: 010/000/00

County: CHAMPAIGN

Fiscal Year End:

11/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$125,559,919

Equalized Assessed Valuation:

\$3,296,192,580

Population:

193,015

Employees:

Full Time:

751

Part Time:

222

Salaries Paid:

\$33,146,115

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$39,121,141	\$15,630,638	\$9,273,345
Per Capita Beginning Fund Balance:	\$203	\$327	\$316
Revenue Collected During FY 08:	\$71,160,660	\$22,285,567	\$12,321,302
Expenditures During FY 08:	\$73,784,739	\$21,759,152	\$12,585,603
Per Capita Revenue:	\$369	\$447	\$441
Per Capita Expenditures:	\$382	\$436	\$424
Revenues over (under) Expenditures:	-\$2,624,079	\$526,415	\$282,909
Ratio of Fund Balance to Expenditures:	47.38%	76.97%	78.90%
Ending Fund Balance for FY 08:	\$34,957,178	\$15,868,055	\$9,459,769
Per Capita Ending Fund Balance:	\$181	\$336	\$329

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$35,427,921	\$5,178,485	\$1,359,081
Total Unrestricted Net Assets:	-\$18,355,216	\$11,803,961	\$7,235,565



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$58,760,238	\$6,896,334	\$970,000
Per Capita Debt:	\$304	\$92	\$33
General Obligation Debt over EAV:	1.77%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$23,230,423	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	\$120	\$35	\$
Revenue Collected During FY 08:	\$13,842,166	\$2,144,033	\$
Expenditures During FY 08:	\$15,659,613	\$2,204,075	\$
Per Capita Revenue:	\$72	\$41	\$
Per Capita Expenditures:	\$81	\$38	\$
Operating Income (loss):	-\$1,817,447	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	134.65%	113.82%	0.00%
Ending Retained Earnings for FY 08:	\$21,085,737	\$3,371,498	\$
Per Capita Ending Retained Earnings:	\$109	\$39	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: Christian County

Unit Code: 011/000/00

County: CHRISTIAN

Fiscal Year End:

11/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$13,316,841

Equalized Assessed Valuation:

\$419,022,063

Population:

34,418

Employees:

Full Time:

168

Part Time:

64

Salaries Paid:

\$4,816,677

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$10,362,281	\$15,630,638	\$9,273,345
Per Capita Beginning Fund Balance:	\$301	\$327	\$316
Revenue Collected During FY 08:	\$11,309,799	\$22,285,567	\$12,321,302
Expenditures During FY 08:	\$10,805,869	\$21,759,152	\$12,585,603
Per Capita Revenue:	\$329	\$447	\$441
Per Capita Expenditures:	\$314	\$436	\$424
Revenues over (under) Expenditures:	\$503,930	\$526,415	\$282,909
Ratio of Fund Balance to Expenditures:	100.56%	76.97%	78.90%
Ending Fund Balance for FY 08:	\$10,866,211	\$15,868,055	\$9,459,769
Per Capita Ending Fund Balance:	\$316	\$336	\$329

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$251,190	\$5,178,485	\$1,359,081
Total Unrestricted Net Assets:	\$8,537,917	\$11,803,961	\$7,235,565



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$1,568,696	\$6,896,334	\$970,000
Per Capita Debt:	\$46	\$92	\$33
General Obligation Debt over EAV:	0.37%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$35	\$
Revenue Collected During FY 08:	\$	\$2,144,033	\$
Expenditures During FY 08:	\$	\$2,204,075	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	0.00%	113.82%	0.00%
Ending Retained Earnings for FY 08:	\$	\$3,371,498	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Clark County**

Unit Code: **012/000/00**

County: **CLARK**

Fiscal Year End:

11/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$8,019,157

Equalized Assessed Valuation:

\$164,792,761

Population:

16,976

Employees:

Full Time:

65

Part Time:

108

Salaries Paid:

\$2,858,914

Blended Component Units

Number Submitted = 3

911 Emergency

Ambulance

Board of Health

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$7,703,695	\$15,630,638	\$9,273,345
Per Capita Beginning Fund Balance:	\$454	\$327	\$316
Revenue Collected During FY 08:	\$10,221,976	\$22,285,567	\$12,321,302
Expenditures During FY 08:	\$10,339,187	\$21,759,152	\$12,585,603
Per Capita Revenue:	\$602	\$447	\$441
Per Capita Expenditures:	\$609	\$436	\$424
Revenues over (under) Expenditures:	-\$117,211	\$526,415	\$282,909
Ratio of Fund Balance to Expenditures:	73.38%	76.97%	78.90%
Ending Fund Balance for FY 08:	\$7,586,478	\$15,868,055	\$9,459,769
Per Capita Ending Fund Balance:	\$447	\$336	\$329

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$2,179,880	\$5,178,485	\$1,359,081
Total Unrestricted Net Assets:	\$5,406,591	\$11,803,961	\$7,235,565

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$42,370	\$6,896,334	\$970,000
Per Capita Debt:	\$2	\$92	\$33
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$35	\$
Revenue Collected During FY 08:	\$	\$2,144,033	\$
Expenditures During FY 08:	\$	\$2,204,075	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	0.00%	113.82%	0.00%
Ending Retained Earnings for FY 08:	\$	\$3,371,498	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Clay County**

Unit Code: **013/000/00**

County: **CLAY**

Fiscal Year End:

11/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$29,710,895

Equalized Assessed Valuation:

\$111,362,143

Population:

13,893

Employees:

Full Time:

200

Part Time:

100

Salaries Paid:

\$9,594,236

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$5,402,043	\$15,630,638	\$9,273,345
Per Capita Beginning Fund Balance:	\$389	\$327	\$316
Revenue Collected During FY 08:	\$7,267,046	\$22,285,567	\$12,321,302
Expenditures During FY 08:	\$6,892,591	\$21,759,152	\$12,585,603
Per Capita Revenue:	\$523	\$447	\$441
Per Capita Expenditures:	\$496	\$436	\$424
Revenues over (under) Expenditures:	\$374,455	\$526,415	\$282,909
Ratio of Fund Balance to Expenditures:	83.72%	76.97%	78.90%
Ending Fund Balance for FY 08:	\$5,770,532	\$15,868,055	\$9,459,769
Per Capita Ending Fund Balance:	\$415	\$336	\$329

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$541,791	\$5,178,485	\$1,359,081
Total Unrestricted Net Assets:	\$5,228,741	\$11,803,961	\$7,235,565

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$6,980,000	\$6,896,334	\$970,000
Per Capita Debt:	\$502	\$92	\$33
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$632,692	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	\$46	\$35	\$
Revenue Collected During FY 08:	\$205,938	\$2,144,033	\$
Expenditures During FY 08:	\$226,169	\$2,204,075	\$
Per Capita Revenue:	\$15	\$41	\$
Per Capita Expenditures:	\$16	\$38	\$
Operating Income (loss):	-\$20,231	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	270.80%	113.82%	0.00%
Ending Retained Earnings for FY 08:	\$612,461	\$3,371,498	\$
Per Capita Ending Retained Earnings:	\$44	\$39	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Clinton County**

Unit Code: **014/000/00**

County: **CLINTON**

Fiscal Year End:

11/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$14,816,580

Equalized Assessed Valuation:

\$484,642,529

Population:

35,531

Employees:

Full Time:

100

Part Time:

66

Salaries Paid:

\$5,423,760

Blended Component Units

Number Submitted = 1

Public Building Commission

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$14,212,089	\$15,630,638	\$9,273,345
Per Capita Beginning Fund Balance:	\$400	\$327	\$316
Revenue Collected During FY 08:	\$10,202,244	\$22,285,567	\$12,321,302
Expenditures During FY 08:	\$13,488,887	\$21,759,152	\$12,585,603
Per Capita Revenue:	\$287	\$447	\$441
Per Capita Expenditures:	\$380	\$436	\$424
Revenues over (under) Expenditures:	-\$3,286,643	\$526,415	\$282,909
Ratio of Fund Balance to Expenditures:	77.46%	76.97%	78.90%
Ending Fund Balance for FY 08:	\$10,449,084	\$15,868,055	\$9,459,769
Per Capita Ending Fund Balance:	\$294	\$336	\$329

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$322,532	\$5,178,485	\$1,359,081
Total Unrestricted Net Assets:	\$8,786,106	\$11,803,961	\$7,235,565

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$2,445,000	\$6,896,334	\$970,000
Per Capita Debt:	\$69	\$92	\$33
General Obligation Debt over EAV:	0.27%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$35	\$
Revenue Collected During FY 08:	\$	\$2,144,033	\$
Expenditures During FY 08:	\$	\$2,204,075	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	0.00%	113.82%	0.00%
Ending Retained Earnings for FY 08:	\$	\$3,371,498	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Coles County**

Unit Code: **015/000/00**

County: **COLES**

Fiscal Year End:

11/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$23,438,956

Equalized Assessed Valuation:

\$579,312,533

Population:

51,011

Employees:

Full Time:

211

Part Time:

39

Salaries Paid:

\$8,522,319

Blended Component Units

Number Submitted = 1

Public Health

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$10,341,038	\$15,630,638	\$9,273,345
Per Capita Beginning Fund Balance:	\$203	\$327	\$316
Revenue Collected During FY 08:	\$17,819,089	\$22,285,567	\$12,321,302
Expenditures During FY 08:	\$18,421,416	\$21,759,152	\$12,585,603
Per Capita Revenue:	\$349	\$447	\$441
Per Capita Expenditures:	\$361	\$436	\$424
Revenues over (under) Expenditures:	-\$602,327	\$526,415	\$282,909
Ratio of Fund Balance to Expenditures:	52.03%	76.97%	78.90%
Ending Fund Balance for FY 08:	\$9,584,765	\$15,868,055	\$9,459,769
Per Capita Ending Fund Balance:	\$188	\$336	\$329

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,646,131	\$5,178,485	\$1,359,081
Total Unrestricted Net Assets:	\$7,801,735	\$11,803,961	\$7,235,565



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$1,343,539	\$6,896,334	\$970,000
Per Capita Debt:	\$26	\$92	\$33
General Obligation Debt over EAV:	0.05%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$278,058	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	\$5	\$35	\$
Revenue Collected During FY 08:	\$442,657	\$2,144,033	\$
Expenditures During FY 08:	\$369,090	\$2,204,075	\$
Per Capita Revenue:	\$9	\$41	\$
Per Capita Expenditures:	\$7	\$38	\$
Operating Income (loss):	\$73,567	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	95.27%	113.82%	0.00%
Ending Retained Earnings for FY 08:	\$351,625	\$3,371,498	\$
Per Capita Ending Retained Earnings:	\$7	\$39	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: Crawford County

Unit Code: 017/000/00

County: CRAWFORD

Fiscal Year End:

11/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$7,502,449

Equalized Assessed Valuation:

\$520,177,489

Population:

19,555

Employees:

Full Time:

75

Part Time:

28

Salaries Paid:

\$3,120,622

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$8,564,198	\$15,630,638	\$9,273,345
Per Capita Beginning Fund Balance:	\$438	\$327	\$316
Revenue Collected During FY 08:	\$9,044,846	\$22,285,567	\$12,321,302
Expenditures During FY 08:	\$8,772,994	\$21,759,152	\$12,585,603
Per Capita Revenue:	\$463	\$447	\$441
Per Capita Expenditures:	\$449	\$436	\$424
Revenues over (under) Expenditures:	\$271,852	\$526,415	\$282,909
Ratio of Fund Balance to Expenditures:	101.79%	76.97%	78.90%
Ending Fund Balance for FY 08:	\$8,930,022	\$15,868,055	\$9,459,769
Per Capita Ending Fund Balance:	\$457	\$336	\$329

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$7,772,421	\$5,178,485	\$1,359,081
Total Unrestricted Net Assets:	\$1,157,601	\$11,803,961	\$7,235,565



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$589,590	\$6,896,334	\$970,000
Per Capita Debt:	\$30	\$92	\$33
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$35	\$
Revenue Collected During FY 08:	\$	\$2,144,033	\$
Expenditures During FY 08:	\$	\$2,204,075	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	0.00%	113.82%	0.00%
Ending Retained Earnings for FY 08:	\$	\$3,371,498	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Cumberland County**

Unit Code: **018/000/00** County: **CUMBERLAN**

Fiscal Year End: **11/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$4,670,549**

Equalized Assessed Valuation: **\$99,883,946**

Population: **11,253**

Employees:

Full Time: **51**

Part Time: **21**

Salaries Paid: **\$1,703,606**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$2,367,998	\$15,630,638	\$9,273,345
Per Capita Beginning Fund Balance:	\$210	\$327	\$316
Revenue Collected During FY 08:	\$4,061,067	\$22,285,567	\$12,321,302
Expenditures During FY 08:	\$3,867,119	\$21,759,152	\$12,585,603
Per Capita Revenue:	\$361	\$447	\$441
Per Capita Expenditures:	\$344	\$436	\$424
Revenues over (under) Expenditures:	\$193,948	\$526,415	\$282,909
Ratio of Fund Balance to Expenditures:	72.81%	76.97%	78.90%
Ending Fund Balance for FY 08:	\$2,815,538	\$15,868,055	\$9,459,769
Per Capita Ending Fund Balance:	\$250	\$336	\$329

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$140,389	\$5,178,485	\$1,359,081
Total Unrestricted Net Assets:	\$1,872,029	\$11,803,961	\$7,235,565



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$1,712,355	\$6,896,334	\$970,000
Per Capita Debt:	\$152	\$92	\$33
General Obligation Debt over EAV:	1.67%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$35	\$
Revenue Collected During FY 08:	\$	\$2,144,033	\$
Expenditures During FY 08:	\$	\$2,204,075	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	0.00%	113.82%	0.00%
Ending Retained Earnings for FY 08:	\$	\$3,371,498	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$